

COMMITTEE REPORT

MR. PRESIDENT:

The Senate Committee on Finance, to which was referred Senate Bill No. 525, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Page 5, delete lines 10 through 31.
- 2 Page 11, line 33, delete "the" and insert "~~the~~".
- 3 Page 13, line 14, delete "or"
- 4 Page 13, line 15, delete "." and insert "; or
- 5 **(3) purchasing computer software or hardware for a property**
- 6 **record system."**
- 7 Page 25, line 41, strike "reasons why the petitioner believes" and
- 8 insert "**specific substantive grounds for the petitioner's belief**".
- 9 Page 28, line 36, delete "of" and insert "**incurred by the property**
- 10 **tax assessment board of appeals in**".
- 11 Page 28, line 37, after "IC 6-1.1-4-27." insert "**In addition, the**
- 12 **executive of a taxing unit may file an amicus curiae brief in the**
- 13 **review proceeding under this section if the property whose**
- 14 **assessment is under appeal is subject to assessment by that taxing**
- 15 **unit."**
- 16 Page 28, line 41 delete ":".
- 17 Page 28, line 42, delete "(1)".
- 18 Page 28, run in lines 41 through 42.
- 19 Page 29, line 1, delete "; or" and insert ".".
- 20 Page 29, delete lines 2 through 3.
- 21 Page 30, line 33, after "(g)" insert "**A person participating in the**

1 **hearing required under subsection (a) is entitled to introduce**
 2 **evidence that is otherwise proper and admissible without regard to**
 3 **whether that evidence has previously been introduced at a hearing**
 4 **before the county property tax assessment board of appeals."**

5 Page 30, line 39, delete "ten (10)" and insert "**fifteen (15) business**".

6 Page 31, line 11, strike "thirty (30)" and insert "**fifteen (15)**".

7 Page 31, line 12, strike "thirty".

8 Page 31, line 13, strike "(30)" and insert "**fifteen (15)**".

9 Page 31, line 14, strike "deny" and insert "**approve**".

10 Page 31, line 38, delete "of" and insert "**incurred by the property**
 11 **tax assessment board of appeals in**".

12 Page 31, line 40, after "IC 6-1.1-4-27." insert "**In addition, the**
 13 **executive of a taxing unit may file an amicus curiae brief in the**
 14 **review proceeding under this section if the property whose**
 15 **assessment is under appeal is subject to assessment by that taxing**
 16 **unit.**".

17 Page 32, line 1, delete ":".

18 Page 32, line 2, delete "(1)".

19 Page 32, run in lines 1 through 2.

20 Page 32, line 3, delete "; or" and insert ".".

21 Page 32, delete lines 4 through 5.

22 Page 32, delete lines 34 through 42, begin a new paragraph and
 23 insert:

24 "(f) ~~In a case in which the final determination of the state board of~~
 25 ~~tax commissioners would result in a claim by a taxpayer with respect~~
 26 ~~to a particular year for a refund that exceeds:~~

27 ~~(1) eight hundred thousand dollars (\$800,000); or~~

28 ~~(2) an amount equal to ten percent (10%) of the aggregate tax~~
 29 ~~levies of all taxing units in the county for that year;~~

30 ~~whichever is less; The county executive may shall take an appeal to~~
 31 ~~the~~".

32 Page 35, delete lines 30 through 42.

33 Page 36, delete lines 1 through 5.

34 Page 36, line 8, delete ", regardless of whether a petition" and insert
 35 ".".

36 Page 36, delete line 9.

37 Page 36, line 24, reset in roman "auditor".

38 Page 36, line 24, delete "assessor".

39 Page 39, line 28, delete "property" and insert "**property**".

40 Page 47, delete lines 39 through 42.

41 Page 48, delete lines 1 through 24.

42 Page 52, delete lines 5 through 30.

- 1 Page 64, between lines 30 and 31, begin a new line block indented
- 2 and insert:
- 3 **"(2) Make available to each county and township software**
- 4 **that permits the transfer of the data described in subdivision**
- 5 **(1) to the division in a uniform format through a secure**
- 6 **connection over the Internet."**
- 7 Page 64, line 31, delete "(2)" and insert **"(3)"**.
- 8 Page 64, line 34, delete "(3)" and insert **"(4)"**.
- 9 Page 72, line 40, before "assessor" insert **"or township"**.
- 10 Page 75, line 20, delete "a levy" and insert **"levies"**.
- 11 Page 75, line 21, after "2002" insert **"and 2003"**.
- 12 Page 75, line 24, delete "2003" and insert **"2004"**.
- 13 Renumber all SECTIONS consecutively.
(Reference is to SB 525 as printed January 31, 2001.)

and when so amended that said bill do pass .

Committee Vote: Yeas 13, Nays 0.

Senator Borst, Chairperson